

Message Text

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TAGS: AORG, AFIN, UN

SUBJECT: 5TH COMMITTEE - UN AUDIT REPORT

1. SPECIAL GUIDANCE FOR FIFTH COMMITTEE CONSIDERATION OF
REPORT OF AUDITORS ON UN ACCOUNTS FOR 1973, FOLLOWS:

2. U.S. STRONGLY SUPPORTS CONCEPT EXTERNAL AUDIT AS PER-
FORMED BY BOA BUT ALSO ANY POSSIBLE FURTHER MEASURES WHICH
MIGHT BE TAKEN TO STRENGTHEN AUDIT PROCESS ITSELF.

3. WITH RESPECT TO REPORT A/9607 VOLUME I - UN FINANCIAL
ACCOUNTS, USDEL SHOULD EXPRESS CONCERN:

A. THAT BOA, WHILE NOTING IMPLEMENTATION OF MANY OF LAST
YEAR'S RECOMMENDATIONS, INDICATED THAT ADDITIONAL CORREC-
TIVE ACTION REQUIRED IN RESPECT TO INTERNAL CONTROL PRO-
CEDURES. IT SHOULD NOT BE NECESSARY FOR BOA TO ENUMERATE
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SAME PROBLEMS YEAR AFTER YEAR.

B. OVER DELAY IN PRESENTATION OF ACCOUNTS.

4. USDEL MAY NOTE THAT BOA REPORT HIGHLIGHTS FINANCIAL PROBLEMS CAUSED BY WITHHOLDING BY CERTAIN MEMBER STATES OF

PART OF ASSESSED CONTRIBUTIONS TO ORGANIZATIONS, AND URGE MEMBER STATES TO ASSIST THE UN IN SOLVING ITS FINANCIAL PROBLEMS WHICH RESULT FROM SUCH WITHHOLDING.

5. REPORT CITES DIFFICULTIES BOA EXPERIENCED IN ITS VERIFICATION OF BANK ACCOUNTS. WE CONCUR WITH CONCLUSION OF ACABQ THAT, IF SITUATION CONTINUES, CONSIDERATION BE GIVEN TO CLOSING OF CERTAIN BANK ACCOUNTS.

6. U.S. HAS PREVIOUSLY CALLED ATTENTION TO AUDITORS CONCERN OVER FACT THAT ACCOUNTABILITY FOR NON-EXPENDABLE PROPERTY IS LAX AND NOT UP TO DATE, PARTICULARLY IN GENEVA; USDEL SHOULD SEEK ASSURANCE THAT THE SECRETARIAT WILL INCLUDE MONETARY VALUE OF NON-EXPENDABLE PROPERTY IN ANNUAL BALANCE SHEET TO MORE ADEQUATELY EXPRESS ITS ACCOUNTABILITY FOR RESOURCES ENTRUSTED TO IT.

7. USDEL MAY CONCUR WITH COMMENTS, A/9763, AND IN PARTICULAR ARE PLEASED THAT AT SUGGESTION OF BOA, A COMMON MANUAL OF ACCOUNTING IS BEING PRODUCED FOR USE BY UN HEADQUARTERS IN NEW YORK, GENEVA, AND VIENNA. WE LOOK TO SYG TO TAKE FURTHER STEPS TO IMPLEMENT BOA SUGGESTIONS AND THOSE OF ACABQ DURING CURRENT BIENNIUM.

8. USDEL MAY STRONGLY SUPPORT THE SUGGESTION OF THE BOA IN PARAS 56, 61, 68, 71, 74, 75, AND 77, PP. 152-156 (A/9507) REGARDING IMPROVEMENTS IN THE INTERNAL FINANCIAL CONTROLS FOR UN TECHNICAL ASSISTANCE IN GENERAL AND UNIDO SPECIFICALLY. THESE RECOMMENDATIONS SHOULD HELP TO VASTLY IMPROVE MANAGEMENT SYSTEM OF MONITORING AND ANALYSIS AND IMPROVE ITS QUALITY OF REPORTING TO THE UNGA. SIMILAR RECOMMENDATIONS WERE MADE LAST YEAR BY THE BOA AND WE BELIEVE IT ESSENTIAL THAT SUGGESTED IMPROVEMENTS BE CARRIED OUT IN 1975, PARTICULARLY THOSE IN UNIDO WHICH UNCLASSIFIED

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WAS ALSO SINGLED OUT BY ACABQ IN ITS REPORT.

9. WITH RESPECT TO A/9607 VOL II - ITC, WE SUPPORT THE RECOMMENDATION OF THE BOA, PARTICULARLY PARA 13 (PAGE 17) AND PARA 19 (PAGE 18). INGERSOLL

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